

254 next general rate case or included in this case if known before the Commission issues an
255 order in this case.

256

257 **Q. What do you recommend?**

258 A. The Division recommends that, consistent with the explanations above and presented in the
259 testimony of other Division witnesses, the requested increment to PacifiCorp's rate base of
260 ~~\$315.1~~ \$305.1 million and the revised revenue requirement of approximately \$37,882,221,
261 are just and reasonable and in the public interest. This conclusion assumes that the
262 capitalized costs that finally go into rate base are the actual costs of the two projects under
263 consideration. The Division recommends a true up of actual costs for both projects as the
264 case proceeds and, if actual costs are not known before the Commission issues an order in
265 this case, that any over forecasts of costs be deferred until a future rate case or other
266 appropriate proceeding. In arriving at its \$37.9 million revenue requirement, the Division
267 recommends that the Commission approve the addition to PacifiCorp's rate base in Utah
268 the amounts of approximately ~~\$206.9~~ \$211.9 million and ~~\$408.2~~ \$93.2 million representing
269 the Utah portion of the capital expenditures for the Populus to Ben Lomond transmission
270 segment and the Dunlap I Wind project. The Division recommends that the Commission
271 approve the incremental revised revenue requirement of \$30.8 million for MPA I and the
272 \$37.9 for MPA II and that they be implemented into rates effective January 1, 2011. The
273 Division also recommends that the Commission begin the amortization of the MPA I
274 deferred balance of approximately \$15.7 million with associated carrying charges,

275 beginning January 1, 2011 and collect the deferral over an eight month period or until the
276 balance is exhausted.

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278 **Q. Does this conclude your testimony?**

279 **A. Yes.**